IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY THE TWENTY SEVENTH DAY OF DECEMBER
TWO THOUSAND AND SIX

PRESENT
THE HON'BLE SRI JUSTICE J.CHELAMESWAR
and
THE HON'BLE SRI JUSTICE D. APPA RAO

W.P.No. 26678 of 2006

Between:-

M/s. Panasonic India Pvt. Ltd.,
Hyderabad.

..Petitioner

And

1. The Appellate Deputy Commissioner (CT),
   Secunderabad Division, Hyderabad and another.

..Respondents

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ORDER (Per JC,J) :

This writ petition is filed with a prayer as follows:

> "To declare the impugned order dated 01-07-2006 passed by the 1st respondent in Appeal No.Nil A.R.Sl.No.P/43/2006 for the assessment year 2002-03 under the CST Act as illegal and unjustified in the facts and circumstances of the case."

2. The petitioner is a private limited company registered under the Companies Act carrying on the business of selling electronic goods and registered dealer on the rolls of the 2nd respondent-The Commercial Tax Officer, Abids Circle, Hyderabad. The liability of the petitioner for tax under the Central Sales Tax Act (for short 'the Act') for the assessment year 2002-03 came to be determined by the 2nd respondent by his order dated 18-01-2006. Aggrieved by the said assessment order, the petitioner carried the matter in appeal before the 1st respondent-The Appellate Deputy Commissioner (CT), Secunderabad Division, Nampally, Hyderabad. The 1st respondent rejected the appeal on the ground that the petitioner had not deposited the 12½% of the disputed tax as required under Section 19 (1) of the Act. Hence, the present writ petition.

3. It is stated in the affidavit filed in support of the writ petition that subsequent to the rejection of the appeal, the petitioner has, in fact, deposited the above-mentioned amount on 10-11-2006.

4. Heard the learned Government Pleader for Commercial

Taxes.

5. In the circumstances, we are of the opinion that the matter can be disposed of at this stage directing the 1st respondent to consider the appeal of the petitioner on merits and dispose of the same in accordance with law.

6. With the aforementioned direction, the Writ Petition is disposed of. No costs.

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J.CHELAMESWAR,J

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December 27, 2006 **D.APPA RAO,J**

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